



**REPORT OF THE AUDITOR OF PUBLIC ACCOUNTS
AUDIT EXAMINATION OF THE
HICKMAN COUNTY FISCAL COURT**

Fiscal Year Ended June 30, 1999

**EDWARD B. HATCHETT, JR.
AUDITOR OF PUBLIC ACCOUNTS
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EXECUTIVE SUMMARY
GREGORY D. PRUITT
HICKMAN COUNTY JUDGE/EXECUTIVE
CALENDAR YEAR 1999

New Findings

There were no new findings for the fiscal year.

Debt Obligations

General Fund Loan - Courthouse Annex - \$200,000

Public Properties Corporation Fund - Detention Center Bonds- \$2,820,000

Comments and Recommendations

There were no written report comments and recommendations for the fiscal year.

Component Unit

For reporting purposes the Public Properties Corporation is considered part of the fiscal court entity.

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Edward B. Hatchett, Jr. Auditor of Public Accounts

To the People of Kentucky

Honorable Paul E. Patton, Governor

John P. McCarty, Secretary

Finance and Administration Cabinet

Mike Haydon, Secretary, Revenue Cabinet

Honorable Gregory D. Pruitt, Hickman County Judge/Executive

Members of the Hickman County Fiscal Court

Independent Auditor's Report

We have audited the accompanying statement of assets, liabilities, and fund balances arising from cash transactions of Hickman County, Kentucky, as of June 30, 1999, and the related statement of cash receipts, cash disbursements, and changes in cash balances for the year then ended. These financial statements are the responsibility of the Hickman County Fiscal Court. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards, Government Auditing Standards issued by the Comptroller General of the United States, and the Audit Guide for Fiscal Court Audits issued by the Auditor of Public Accounts, Commonwealth of Kentucky. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

Hickman County, Kentucky, prepares its financial statements on a prescribed basis of accounting that demonstrates compliance with the cash basis and laws of Kentucky. Consequently, certain revenues and the related assets are recognized when received rather than when earned, and certain expenses are recognized when paid rather than when a liability is incurred. The cash basis accounting system does not require an entity to maintain a general fixed asset group or a general long-term debt group of accounts. Accordingly, the accompanying financial statements are not intended to present financial position and results of operations in conformity with generally accepted accounting principles.

In our opinion, the financial statements referred to above present fairly, in all material respects, the assets, liabilities, and fund balances arising from cash transactions of Hickman County, Kentucky, and the related statement of cash receipts, cash disbursements, and changes in cash balances as of and for the year ended June 30, 1999, in conformity with the cash basis of accounting described above.

To the People of Kentucky

Honorable Paul E. Patton, Governor

John P. McCarty, Secretary

Finance and Administration Cabinet

Mike Haydon, Secretary, Revenue Cabinet

Honorable Gregory D. Pruitt, Hickman County Judge/Executive

Members of the Hickman County Fiscal Court

In accordance with Government Auditing Standards, we have also issued our report dated April 14, 2000 on our consideration of Hickman County, Kentucky's compliance with certain provisions of laws, regulations, contracts, and grants, and internal control over financial reporting.

Respectfully submitted,

A handwritten signature in black ink, appearing to read "Ed Hatchett", with a long horizontal flourish extending to the right.

Edward B. Hatchett, Jr.

Auditor of Public Accounts

Audit fieldwork completed -

April 14, 2000

HICKMAN COUNTY OFFICIALS

June 30, 1999

Gregory D. Pruitt	County Judge/Executive
Thomas Bugg	County Attorney
Sophia P. Barclay	County Clerk
Carolyn Kimbell	Circuit Court Clerk
J. W. Moran	Sheriff
Joe F. Barber	Jailer
Anita Mullins	Property Valuation Administrator
Carol Malugin	County Treasurer
Thomas W. Templeton	Coroner
J. D. Barclay	Magistrate
Robert Tarver	Magistrate
Gary Jones	Magistrate

STATEMENT OF ASSETS, LIABILITIES,
AND FUND BALANCES ARISING FROM CASH TRANSACTIONS

HICKMAN COUNTY
STATEMENT OF ASSETS, LIABILITIES,
AND FUND BALANCES ARISING FROM CASH TRANSACTIONS

June 30, 1999

Assets and Other Resources

Assets

General Fund:

Cash	\$ 242,921
Investments	70,785

Road and Bridge Fund:

Cash	16,146
Investments	375,000

Jail Fund:

Cash	2,131,868
------	-----------

Local Government Economic Assistance Fund:

Cash	3,453
------	-------

Disaster and Emergency Services Fund:

Cash	21,558
Investments	72,640

Recreation Center Fund:

Cash	3,530
------	-------

Ambulance Building Fund:

Cash	23,251
------	--------

Athletic Complex Fund:

Cash	45,982
------	--------

Public Properties Corporation Fund:

Debt Service Account - Cash	199,194
Sinking Fund Account - Cash	177,893

Other Resources

Public Properties Corporation Fund:

Amounts to be Provided in Future Years for Note Principal Payments - Courthouse Annex (Note 4)	200,000
---------------------------------------------------------------------------------------------------	---------

Bonds Series 1999 Detention Center- Amounts to be Provided in Future Years for Bond Principal Payments (Note 5)	2,442,913
--------------------------------------------------------------------------------------------------------------------	-----------

Total Assets and Other Resources	\$ 6,027,134
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HICKMAN COUNTY
 STATEMENT OF ASSETS, LIABILITIES, AND FUND BALANCES
 ARISING FROM CASH TRANSACTIONS
 June 30, 1999
 (Continued)

Liabilities and Fund Balances

Liabilities

Public Properties Corporation Fund:

Note Principal Payable (Note 4)	\$ 200,000
Bonds Series 1999 Detention Center-	
Bond Principal Not Matured (Note 5)	2,820,000

Fund Balances

Reserved:

General Fund-

Courthouse Annex Construction Account	200,270
---------------------------------------	---------

Jail Fund-

Detention Center Construction Account	2,130,968
---------------------------------------	-----------

Recreation Center Fund	3,530
------------------------	-------

Ambulance Building Fund	23,251
-------------------------	--------

Athletic Complex Fund	45,982
-----------------------	--------

Unreserved:

General Fund	113,436
--------------	---------

Road and Bridge Fund	391,146
----------------------	---------

Jail Fund	900
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Local Government Economic Assistance Fund	3,453
-------------------------------------------	-------

Disaster and Emergency Services Fund	94,198
--------------------------------------	--------

Total Liabilities and Fund Balances	<u>\$ 6,027,134</u>
-------------------------------------	---------------------

The accompanying notes are an integral part of the financial statements.

STATEMENT OF CASH RECEIPTS,
CASH DISBURSEMENTS, AND CHANGES IN CASH BALANCES

HICKMAN COUNTY
STATEMENT OF CASH RECEIPTS,
CASH DISBURSEMENTS, AND CHANGES IN CASH BALANCES

Fiscal Year Ended June 30, 1999

<u>Cash Receipts</u>	Totals (Memorandum Only)	General Fund	Road and Bridge Fund	Jail Fund
Schedule of Operating Revenue	\$ 1,455,482	\$ 323,283	\$ 864,375	\$ 94,494
Transfers In	785,767	237,444	63,000	78,790
Borrowed Money	355,100	205,100		150,000
Bond Proceeds	2,820,000			2,820,000
Accrued Interest On Bonds	4,808			4,808
Total Cash Receipts	<u>\$ 5,421,157</u>	<u>\$ 765,827</u>	<u>\$ 927,375</u>	<u>\$ 3,148,092</u>
<u>Cash Disbursements</u>				
Comparative Schedule of Final Budget and Budgeted Expenditures	\$ 1,631,394	\$ 417,448	\$ 748,678	\$ 406,803
Schedule of Recreation Center Fund Expenditures	4,559			
Transfers Out	785,767	145,036	234,198	403,287
Bonds:				
Less: Premium/Discount	19,571			19,571
Less: Underwriter's Discount	36,739			36,739
Less: Cost of Issuance Fees	29,150			
Borrowed Money Repaid	<u>155,100</u>	<u>5,100</u>		<u>150,000</u>
Total Cash Disbursements	<u>\$ 2,662,280</u>	<u>\$ 567,584</u>	<u>\$ 982,876</u>	<u>\$ 1,016,400</u>
Excess (Deficiency) of Cash Receipts Over (Under) Cash Disbursements	\$ 2,758,877	\$ 198,243	\$ (55,501)	\$ 2,131,692
Cash Balance - July 1, 1998 *	<u>625,344</u>	<u>115,463</u>	<u>446,647</u>	<u>176</u>
Cash Balance - June 30, 1999 *	<u>\$ 3,384,221</u>	<u>\$ 313,706</u>	<u>\$ 391,146</u>	<u>\$ 2,131,868</u>

* Cash Balance Includes Investments

The accompanying notes are an integral part of the financial statements.

HICKMAN COUNTY
 STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND
 CHANGES IN CASH BALANCES
 Fiscal Year Ended June 30, 1999
 (Continued)

Local Government Economic Assistance Fund	Disaster and Emergency Services Fund	Recreation Center Fund	Ambulance Building Fund	Athletic Complex Fund
\$ 3,858 2,000	\$ 55,022	\$ 6,114	\$ 54,373	\$ 51,013 1,246
\$ 5,858	\$ 55,022	\$ 6,114	\$ 54,373	\$ 52,259
\$ 12,017	\$ 5,293	\$ 4,559	\$ 31,122	\$ 10,033
2,000				1,246
\$ 14,017	\$ 5,293	\$ 4,559	\$ 31,122	\$ 11,279
\$ (8,159) 11,612	\$ 49,729 44,469	\$ 1,555 1,975	\$ 23,251	\$ 40,980 5,002
\$ 3,453	\$ 94,198	\$ 3,530	\$ 23,251	\$ 45,982

The accompanying notes are an integral part of the financial statements.

HICKMAN COUNTY
 STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND
 CHANGES IN CASH BALANCES
 Fiscal Year Ended June 30, 1999
 (Continued)

	Public Properties Corporation Fund		
	Debt Service Account	Sinking Fund Account	Cost of Insurance Account
<u>Cash Receipts</u>			
Schedule of Operating Revenue	\$ 1,979	\$ 971	\$
Transfers In	197,215	176,922	29,150
Borrowed Money			
Bond Proceeds			
Accrued Interest On Bonds			
Total Cash Receipts	<u>\$ 199,194</u>	<u>\$ 177,893</u>	<u>\$ 29,150</u>
<u>Cash Disbursements</u>			
Comparative Schedule of Final Budget and Budgeted Expenditures	\$	\$	\$
Schedule of Recreation Center Fund Expenditures			
Transfers Out			
Bonds:			
Less: Premium/Discount			
Less: Underwriter's Discount			
Less: Cost of Issuance Fees			29,150
Borrowed Money Repaid			
Total Cash Disbursements	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 29,150</u>
Excess (Deficiency) of Cash Receipts Over (Under) Cash Disbursements	\$ 199,194	\$ 177,893	\$ 0
Cash Balance - July 1, 1998 *			
Cash Balance - June 30, 1999 *	<u>\$ 199,194</u>	<u>\$ 177,893</u>	<u>\$ 0</u>

* Cash Balance Includes Investments

The accompanying notes are an integral part of the financial statements.

HICKMAN COUNTY
NOTES TO FINANCIAL STATEMENTS

June 30, 1999

Note 1. Summary of Significant Accounting Policies

A. Reporting Entity

The financial statements of Hickman County include the funds, agencies, boards, and entities for which the fiscal court is financially accountable. Financial accountability, as defined by Section 2100 of the GASB Codification of Governmental Accounting and Financial Reporting Standards, as amended by GASB 14, was determined on the basis of the government's ability to significantly influence operations, select the governing authority, participate in fiscal management and the scope of public service. Based upon the application of the criteria stated in GASB 14, management has included the Public Properties Corporation Fund as part of the reporting entity.

B. Fund Accounting

Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain government functions or activities. The government uses funds to report on its financial position and the results of its operations. A fund is a separate accounting entity with a self-balancing set of accounts.

C. Basis of Accounting

The financial statements were prepared on a cash basis of accounting pursuant to Kentucky Revised Statute (KRS) 68.210 as recommended by the State Local Finance Officer. Consequently, certain revenues and related assets are recognized when received rather than when earned, and certain expenses are recognized when paid rather than when a liability is incurred. The cash basis accounting system does not require an entity to maintain a general fixed asset group or a general long-term debt group of accounts.

D. Legal Compliance - Budget

The Hickman County budget is adopted on a cash basis of accounting and laws of Kentucky as required by the State Local Finance Officer. The County Judge/Executive is required to submit estimated receipts and proposed expenditures to the fiscal court by May 1 of each year. The budget is prepared by fund, function, and activity and is required to be adopted by the fiscal court by July 1.

The fiscal court may change the original budget by transferring appropriations at the activity level; however, the fiscal court may not increase the total budget without approval by the State Local Finance Officer. Expenditures may not exceed budgeted appropriations at the activity level.

E. Cash and Investments

Cash includes amounts in bank accounts, and investments are stated at cost. Investments may include certificates of deposit on the financial statements; however, for the purpose of disclosing credit risk (Note 3), investments exclude certificates of deposit.

HICKMAN COUNTY
NOTES TO FINANCIAL STATEMENTS
June 30, 1999
(Continued)

Note 1. (Continued)

E. Cash and Investments (Continued)

KRS 66.480 authorizes the county to invest in the following, including but not limited to, obligations of the United States and of its agencies and instrumentalities, obligations and contracts for future delivery or purchase of obligations backed by the full faith and credit of the United States, obligations of any corporation of the United States government, bonds or certificates of indebtedness of this state, and certificates of deposit issued by or other interest-bearing accounts of any bank or savings and loan institution which are insured by the Federal Deposit Insurance Corporation (FDIC) or which are collateralized, to the extent uninsured, by any obligation permitted by KRS 41.240(4).

Note 2. Employee Retirement System

The county has elected to participate in the County Employees Retirement System (CERS), pursuant to KRS 78.530 administered by the Board of Trustees of the Kentucky Retirement Systems. This is a multiple-employer public retirement system which covers all eligible full-time employees. Benefit contributions and provisions are established by statute. Nonhazardous covered employees are required to contribute 5 percent of their salary to the plan. The county's contribution rate for nonhazardous employees was 8.22 percent.

Benefits fully vest on reaching five years of service for nonhazardous employees. Aspects of benefits for nonhazardous employees include retirement after 27 years of service or age 65. Historical trend information showing the CERS' progress in accumulating sufficient assets to pay benefits when due is present in the Kentucky Retirement Systems' annual financial report.

Note 3. Deposits and Investments

A. Deposits

The county maintained deposits of public funds with depository institutions insured by the Federal Deposit Insurance Corporation (FDIC). According to KRS 66.480(1)(d) and KRS 41.240(4), the depository institution should pledge or provide sufficient collateral which, together with FDIC insurance, equals or exceeds the amount of public funds on deposit at all times. In order to be valid against the FDIC in the event of failure or insolvency of the depository institution, this pledge or provision of collateral should be evidenced by an agreement between the county and the depository institution, signed by both parties, that is (a) in writing, (b) approved by the board of directors of the depository institution or its loan committee, which approval must be reflected in the minutes of the board or committee, and (c) an official record of the depository institution. These requirements were met, and as of June 30, 1999, the county's deposits were fully insured or collateralized at a 100% level with collateral of either pledged securities held by the county's agent in the county's name, or provided surety bond which named the county as beneficiary/obligee on the bond.

HICKMAN COUNTY
NOTES TO FINANCIAL STATEMENTS
June 30, 1999
(Continued)

Note 4. Short-Term Debt

The Hickman County Public Properties Corporation, acting as an agency and instrumentality of the County, entered into a short-term loan on March 10, 1999 for the purpose of financing the Courthouse Annex construction start-up cost. The loan is to be repaid with part of the proceeds of the Hickman County Public Properties Corporation First Mortgage Revenue Bonds, Series 1999. (See Note 7)

Liabilities of the Public Properties Corporation/Courthouse Annex Fund are:

Description	Purchase Date	Maturity Date	Interest Rate	Amount
Courthouse Annex Loan	03/10/1999	05/20/2001	4.28%	<u>\$ 200,000</u>

Note 5. Long-Term Debt

The Hickman County Public Properties Corporation, acting as an agency and instrumentality of the County, issued General Obligation Improvement Bonds, Series 1999 on April 14, 1999, in the amount \$2,820,000 for the construction of the Hickman County Detention Center to be repaid by the Hickman County.

Bonds outstanding in Public Properties Corporation Fund are:

Due Date	Scheduled Interest	Scheduled Principal
October 1, 1999	\$ 66,570	\$
April 1, 2000	66,570	
October 1, 2000	66,570	65,000
April 1, 2001	65,075	
October 1, 2001	65,075	65,000
April 1, 2002	63,580	
October 1, 2002	63,580	70,000
April 1, 2003	61,970	
October 1, 2003	61,970	75,000
Thereafter	<u>1,548,840</u>	<u>2,545,000</u>
Totals	<u>\$ 2,129,800</u>	<u>\$ 2,820,000</u>

HICKMAN COUNTY
 NOTES TO FINANCIAL STATEMENTS
 June 30, 1999
 (Continued)

Note 6. Lease-Purchase Agreement

The county has entered into the following lease-purchase agreement:

Description	Annual Payment	Length of Agreement	Ending Date	Principal Owed As of June 30, 1999
Courthouse Elevator	\$ 5,066	15 Years	04/01/2013	<u>\$ 47,810</u>

Note 7. Subsequent Events

Hickman County Public Properties Corporation, acting as an agency and instrumentality of the County, issued First Mortgage Revenue Bonds, Series 1999 in the amount of \$1,640,000 on August 10, 1999 to be used to finance the construction of the Courthouse Annex Building. The principal and interest payments shall be paid when due by the Administrative Office of the Courts (AOC).

Note 8. Insurance

For the fiscal year ended June 30, 1999, Hickman County was a member of the Kentucky Association of Counties' All Lines Insurance Fund (KALF). KALF is a self-insurance fund and was organized to obtain lower cost coverage for general liability, property damage, public officials' errors and omissions, public liability, and other damages. The basic nature of a self-insurance program is that of a collectively shared risk by its members. If losses incurred for covered claims exceed the resources contributed by the members, the members are responsible for payment of the excess losses.

COMPARATIVE SCHEDULE OF
BUDGETED TO ACTUAL OPERATING REVENUE

HICKMAN COUNTY
COMPARATIVE SCHEDULE OF
BUDGETED TO ACTUAL OPERATING REVENUE

Fiscal Year Ended June 30, 1999

<u>Budgeted Funds</u>	Budgeted Operating Revenue	Actual Operating Revenue	Over (Under) Budget
General Fund	\$ 487,455	\$ 323,283	\$ (164,172)
Road and Bridge Fund	714,554	864,375	149,821
Jail Fund	2,698,237	94,494	(2,603,743)
Local Government Economic Assistance Fund	2,747	3,858	1,111
Disaster and Emergency Services Fund	7,280	55,022	47,742
Ambulance Building Fund	283,675	54,373	(229,302)
Athletic Complex Fund	50,000	51,013	1,013
Totals	<u>\$ 4,243,948</u>	<u>\$ 1,446,418</u>	<u>\$ (2,797,530)</u>
<u>Reconciliation</u>			
Total Budgeted Operating Revenue Above			\$ 4,243,948
Add: Budgeted Prior Year Surplus			623,369
Less: Other Financing Uses			<u>(155,100)</u>
Total Operating Budget Per Comparative Schedule Of Final Budget and Budgeted Expenditures			<u>\$ 4,712,217</u>

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SCHEDULE OF OPERATING REVENUE

HICKMAN COUNTY
SCHEDULE OF OPERATING REVENUE

Fiscal Year Ended June 30, 1999

	<u>Totals</u> (Memorandum Only)	<u>General</u> <u>Fund</u>	<u>Road and</u> <u>Bridge</u> <u>Fund</u>	<u>Jail Fund</u>
Revenue From Local Taxes and Excess Fees				
Sheriff:				
Taxes	\$ 159,744	\$ 159,744	\$	\$
County Clerk:				
Deed Transfer Tax	7,953	7,953		
Delinquent Taxes	1,780	1,780		
Excess Fees - 1998	553	553		
Tangible Personal Property Taxes:				
Other Counties	2,275	2,275		
County Clerk	26,383	26,383		
In Lieu of Taxes:				
Tennessee Valley Authority	17,036	17,036		
Omitted Taxes	325	325		
Bank Deposit Tax	14,053	14,053		
	<hr/>	<hr/>	<hr/>	<hr/>
Totals	\$ 230,102	\$ 230,102	\$ 0	\$ 0
	<hr/>	<hr/>	<hr/>	<hr/>
<u>Federal Receipts - State Treasurer</u>				
Disaster and Emergency Assistance				
Grant - Coordinator Salary	\$ 1,172	\$	\$	\$
Community Development Block				
Grant	46,135			
Community Oriented Policing Service				
Grant	5,187	5,187		
Disaster and Emergency Assistance				
Grant - 1997 Flood Relief	34,641			
Refunds	310	310		
	<hr/>	<hr/>	<hr/>	<hr/>
Totals	\$ 87,445	\$ 5,497	\$ 0	\$ 0
	<hr/>	<hr/>	<hr/>	<hr/>

HICKMAN COUNTY
SCHEDULE OF OPERATING REVENUE
Fiscal Year Ended June 30, 1999
(Continued)

Local Government Economic Assistance Fund	Disaster and Emergency Services Fund	Recreation Center Fund	Ambulance Building Fund	Athletic Complex Fund
\$	\$	\$	\$	\$
\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
\$	\$ 1,172	\$	\$	\$
	16,762		29,373	
	34,641			
\$ 0	\$ 52,575	\$ 0	\$ 29,373	\$ 0

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HICKMAN COUNTY
 SCHEDULE OF OPERATING REVENUE
 Fiscal Year Ended June 30, 1999
 (Continued)

	Public Properties Corporation Fund	
	Debt Service Fund	Sinking Fund
Revenue From Local Taxes <u>and Excess Fees</u>		
Sheriff:		
Taxes	\$	\$
County Clerk:		
Deed Transfer Tax		
Delinquent Taxes		
Excess Fees - 1998		
Tangible Personal Property Taxes:		
Other Counties		
County Clerk		
In Lieu of Taxes:		
Tennessee Valley Authority		
Omitted Taxes		
Bank Deposit Tax		
Totals	\$ 0	\$ 0
<u>Federal Receipts - State Treasurer</u>		
Disaster and Emergency Assistance		
Grant - Coordinator Salary	\$	\$
Community Development Block		
Grant		
Community Oriented Policing Service		
Grant		
Disaster and Emergency Assistance		
Grant - 1997 Flood Relief		
Refunds		
Totals	\$ 0	\$ 0

HICKMAN COUNTY
 SCHEDULE OF OPERATING REVENUE
 Fiscal Year Ended June 30, 1999
 (Continued)

	Totals (Memorandum Only)	General Fund	Road and Bridge Fund	Jail Fund
<u>Kentucky State Treasurer</u>				
Jail:				
Allotments	\$ 32,145	\$	\$	\$ 32,145
Medical Allotments	2,338			2,338
Driving Under The Influence Fees	1,349			1,349
County Road Aid	462,652		462,652	
Truck License Distribution	161,448		161,448	
Election Expense Reimbursement	3,060	3,060		
Fire Protection	357	357		
Courthouse Rental - Administrative				
Office of the Courts	27,205	27,205		
Refunds:				
Legal Process Tax	29	29		
Drivers Licenses	547		547	
Dog Licenses	63	63		
Severance Taxes:				
Mineral	3,508			
Board of Assessments	200	200		
Grants:				
State Grant (House Bill 321- Athletic Project)	50,000			
Disaster and Emergency Assistance Grant - Coordinator Salary	279			
Bridge Program	212,400		212,400	
Waste Management	816	816		
Miscellaneous	153			153
Totals	\$ 958,549	\$ 31,730	\$ 837,047	\$ 35,985

Miscellaneous Revenue

Interest	\$ 57,812	\$ 8,436	\$ 23,504	\$ 19,327
Circuit Court Clerk:				
Jail Cost	3,841			3,841
Work Release	30,029			30,029

HICKMAN COUNTY
SCHEDULE OF OPERATING REVENUE
Fiscal Year Ended June 30, 1999
(Continued)

Local Government Economic Assistance Fund	Disaster and Emergency Services Fund	Recreation Center Fund	Ambulance Building Fund	Athletic Complex Fund
\$	\$	\$	\$	\$
3,508				50,000
	279			
\$ 3,508	\$ 279	\$ 0	\$ 0	\$ 50,000
\$ 350	\$ 2,168	\$ 64	\$	\$ 1,013

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HICKMAN COUNTY
 SCHEDULE OF OPERATING REVENUE
 Fiscal Year Ended June 30, 1999
 (Continued)

	Public Properties Corporation Fund	
	Debt Service Fund	Sinking Fund
<u>Kentucky State Treasurer</u>		
Jail:		
Allotments		
Medical Allotments	\$	\$
Driving Under The Influence Fees		
County Road Aid		
Truck License Distribution		
Election Expense Reimbursement		
Fire Protection		
Courthouse Rental - Administrative		
Office of the Courts		
Refunds:		
Legal Process Tax		
Drivers Licenses		
Dog Licenses		
Severance Taxes:		
Mineral		
Board of Assessments		
Grants:		
State Grant (House Bill 321- Athletic Project)		
Disaster and Emergency Assistance Grant - Coordinator Salary		
Bridge Program		
Waste Management		
Miscellaneous		
Totals		
	\$ 0	\$ 0
<u>Miscellaneous Revenue</u>		
Interest		
Circuit Court Clerk:	\$ 1,979	\$ 971
Jail Cost		
Work Release		

HICKMAN COUNTY
 SCHEDULE OF OPERATING REVENUE
 Fiscal Year Ended June 30, 1999
 (Continued)

	Totals (Memorandum Only)	General Fund	Road and Bridge Fund	Jail Fund
<u>Miscellaneous Revenue (Continued)</u>				
Jail:				
Home Incarceration Fees	\$ 1,720	\$	\$	\$ 1,720
Jail Bond Acceptance Fees	55			55
Donation from City of Clinton	25,000			
Charges for Services:				
Recreation Center Rental	6,050			
Purchase Area 911	18,708	18,708		
Surplus Machinery and Equipment Sales	22,254	22,254		
Vending Machines	2,985	2,985		
Employee Insurance	5,559	3,153	1,146	1,260
Insurance Reimbursements	2,695	418		2,277
Other Revenue	2,678		2,678	
Totals	\$ 179,386	\$ 55,954	\$ 27,328	\$ 58,509
Total Operating Revenue	<u>\$ 1,455,482</u>	<u>\$ 323,283</u>	<u>\$ 864,375</u>	<u>\$ 94,494</u>

HICKMAN COUNTY
SCHEDULE OF OPERATING REVENUE
Fiscal Year Ended June 30, 1999
(Continued)

Local Government Economic Assistance Fund	Disaster and Emergency Services Fund	Recreation Center Fund	Ambulance Building Fund	Athletic Complex Fund
\$	\$	\$	\$	\$
			25,000	
		6,050		
<u>\$ 350</u>	<u>\$ 2,168</u>	<u>\$ 6,114</u>	<u>\$ 25,000</u>	<u>\$ 1,013</u>
<u><u>\$ 3,858</u></u>	<u><u>\$ 55,022</u></u>	<u><u>\$ 6,114</u></u>	<u><u>\$ 54,373</u></u>	<u><u>\$ 51,013</u></u>

HICKMAN COUNTY
 SCHEDULE OF OPERATING REVENUE
 Fiscal Year Ended June 30, 1999
 (Continued)

	Public Properties Corporation Fund	
	Debt Service Fund	Sinking Fund
<u>Miscellaneous Revenue</u> (Continued)		
Jail:		
Home Incarceration Fees	\$	\$
Jail Bond Acceptance Fees		
Donation from City of Clinton		
Charges for Services:		
Recreation Center Rental		
Purchase Area 911		
Surplus Machinery and		
Equipment Sales		
Vending Machines		
Employee Insurance		
Insurance Reimbursements		
Other Revenue		
	<hr/>	<hr/>
Totals	\$ 1,979	\$ 971
	<hr/>	<hr/>
Total Operating Revenue	<u>\$ 1,979</u>	<u>\$ 971</u>

COMPARATIVE SCHEDULE OF
FINAL BUDGET AND BUDGETED EXPENDITURES

HICKMAN COUNTY
COMPARATIVE SCHEDULE OF
FINAL BUDGET AND BUDGETED EXPENDITURES

Fiscal Year Ended June 30, 1999

	<u>Final</u> <u>Budget</u>	<u>Budgeted</u> <u>Expenditures</u>	<u>Under</u> <u>(Over)</u> <u>Budget</u>
<u>GENERAL FUND</u>			
<u>General Government</u>			
Office of County Judge/Executive:			
Salaries-			
County Judge/Executive	\$ 51,626	\$ 51,598	\$ 28
Deputy County Judge/Executive	8,558	8,558	
Secretaries	8,558	8,558	
Other Salaries	31	31	
Office Materials and Supplies	2,300	2,448	(148)
New Office Equipment	129		129
Telephone	2,552	2,552	
Travel	2,069	2,069	
Advertising	739	739	
Postage	430	430	
Bond	2,184	2,184	
Office of County Attorney:			
Salaries-			
County Attorney	14,857	14,857	
Telephone	1,536	1,489	47
Office of County Clerk:			
Office Materials and Supplies	1,781	1,781	
Telephone	1,525	1,525	
Tax Bill Preparation	1,422	1,422	
Miscellaneous Fees	235	222	13
Bond	440	440	
Office of Sheriff:			
Salaries-			
Deputies	17,661	17,661	
COPs Grant	14,335	14,335	
Office of Coroner:			
Miscellaneous Expenses		1,275	(1,275)

HICKMAN COUNTY
 COMPARATIVE SCHEDULE OF
 FINAL BUDGET AND BUDGETED EXPENDITURES
 Fiscal Year Ended June 30, 1999
 (Continued)

	Final Budget	Budgeted Expenditures	Under (Over) Budget
<u>GENERAL FUND</u> (Continued)			
<u>General Government</u> (Continued)			
Fiscal Court:			
Magistrates-			
Salaries	\$ 23,262	\$ 23,262	\$
Expense Allowance	4,103	4,103	
Bonds	615	615	
Dues	500	500	
Travel	2,384	2,384	
Fiscal Court Clerk Salary	3,471	3,471	
Office of Property Valuation Administrator:			
Statutory Contribution	6,584	6,584	
Office of Board of Assessment Appeals:			
Per Diem and Fees	800	800	
Office of County Treasurer:			
Salaries-			
County Treasurer	8,558	8,558	
Other Salaries-Project Manager	8,558	8,558	
Bond	711	711	
Office Materials and Supplies	500	473	27
Telephone	1,349	1,349	
Advertising	117	117	
Postage	552	552	
Training		287	(287)
County Law Library:			
Law Librarian Salary	600	600	
Elections:			
Per Diem-			
Election Commissioners	1,200	1,200	
Election Officers	3,404	3,404	
Election Tabulators	100	100	
Preparation of Voting Machines	84	84	
Rental of Polling Places	180	180	
Printing and Advertising	11,612	11,612	

HICKMAN COUNTY
 COMPARATIVE SCHEDULE OF
 FINAL BUDGET AND BUDGETED EXPENDITURES
 Fiscal Year Ended June 30, 1999
 (Continued)

	Final Budget	Budgeted Expenditures	Under (Over) Budget
<u>GENERAL FUND</u> (Continued)			
<u>General Government</u> (Continued)			
Elections: (Continued)			
Miscellaneous Materials	\$ 896	\$ 896	\$
Courthouse:			
Janitor Salary	8,856	8,856	
Utilities	8,350	8,350	
Materials and Supplies	1,500	1,392	108
Repairs and Improvements	23,656	23,656	
Vehicle Repairs		925	(925)
Other County Properties:			
Insurance-Recreation Center	14,295	14,295	
<u>Protection to Persons and Property</u>			
Forestry Fire Protection:			
Kentucky State Treasurer		716	(716)
Rescue Squad Insurance:			
Insurance	1,576	1,576	
City of Clinton:			
Dispatch Service	18,000	18,000	
Equipment:			
Ambulance		140	(140)
Equipment Repairs:			
Emergency 911		669	(669)
<u>General Health and Sanitation</u>			
Dog Control:			
Salaries	300	300	
Miscellaneous	276	276	

HICKMAN COUNTY
 COMPARATIVE SCHEDULE OF
 FINAL BUDGET AND BUDGETED EXPENDITURES
 Fiscal Year Ended June 30, 1999
 (Continued)

	Final Budget	Budgeted Expenditures	Under (Over) Budget
<u>GENERAL FUND</u> (Continued)			
<u>Debt Service</u>			
Borrowed Money:			
Interest	\$	\$ 1,959	\$ (1,959)
Other County Liabilities:			
Lease-Purchase Agreements	5,066	5,066	
<u>Capital Projects</u>			
Ambulance Building Construction		4,695	(4,695)
Courthouse Annex Construction	189,926	11,510	178,416
<u>Administration</u>			
General Services:			
Auditing Services	14,383	14,383	
Vending Machines	2,472	2,472	
Life Insurance	1,144	1,144	
Membership Dues-			
Area Development District	612	611	1
Kentucky Association of Counties			
All Lines Fund	800	800	
Jackson Purchase Resource			
Conservation and Development			
Foundation		100	(100)
County Official Travel	2,000	1,923	77
Miscellaneous Expense	12,342	1,695	10,647
Contingent Appropriations:			
Reserve for Transfers	16		16
Fringe Benefits:			
County Contributions-			
Social Security	23,041	23,041	
Retirement	23,804	23,804	

HICKMAN COUNTY
 COMPARATIVE SCHEDULE OF
 FINAL BUDGET AND BUDGETED EXPENDITURES
 Fiscal Year Ended June 30, 1999
 (Continued)

	Final Budget	Budgeted Expenditures	Under (Over) Budget
<u>GENERAL FUND</u> (Continued)			
<u>Administration</u> (Continued)			
Fringe Benefits: (Continued)			
Health Insurance	\$ 27,298	\$ 25,524	\$ 1,774
Worker's Compensation	3,733	3,733	
Unemployment Insurance	1,263	1,263	
Total Operating Budget	\$ 597,817	\$ 417,448	\$ 180,369
Borrowed Money- Principal	5,100	5,100	
Total General Fund	\$ 602,917	\$ 422,548	\$ 180,369
<u>ROAD AND BRIDGE FUND</u>			
<u>Transportation Facilities and Services</u>			
Road Facilities:			
Insurance	\$ 18,961	\$ 18,961	\$
Utilities	2,800	2,264	536
<u>Roads</u>			
Office of Road Supervisor/Engineer:			
Road Supervisor Salary	23,122	23,122	
Road Maintenance:			
Salaries-			
Road Foreman	20,809	20,809	
Road Labor	134,793	134,793	
Part-Time Road Labor	5,285	5,285	
Gasoline	28,000	12,343	15,657
Machinery and Equipment-			
Lease Equipment	10,000		10,000
Parts and Equipment Repairs	34,812	34,298	514
New Road Machinery	130,000		130,000

HICKMAN COUNTY
 COMPARATIVE SCHEDULE OF
 FINAL BUDGET AND BUDGETED EXPENDITURES
 Fiscal Year Ended June 30, 1999
 (Continued)

	Final Budget	Budgeted Expenditures	Under (Over) Budget
<u>ROAD AND BRIDGE FUND</u> (Continued)			
<u>Roads</u> (Continued)			
Road Maintenance: (Continued)			
Materials and Supplies	\$ 227,041	\$ 227,041	\$
Repairs and Renewals	44,000	286	43,714
Tool Rental	900	900	
Miscellaneous Expenses	1,000	212	788
<u>Capital Projects</u>			
Bridges:			
Contracted Construction	208,477	208,477	
<u>Administration</u>			
General Services:			
Employee Life Insurance	790	790	
Contingent Appropriations:			
Reserve for Budget Transfers	206,069		206,069
Fringe Benefits:			
County Contributions-			
Retirement	14,677	14,677	
Social Security	13,230	13,230	
Health Insurance	26,089	22,814	3,275
Worker's Compensation	8,376	8,376	
Unemployment Insurance	2,000		2,000
Total Road and Bridge Fund	\$ 1,161,231	\$ 748,678	\$ 412,553

JAIL FUND

Protection to Persons and Property

Office of Jailer:

Personnel Services-

Salaries-

Jailer

\$	22,434	\$	22,434	\$
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HICKMAN COUNTY
 COMPARATIVE SCHEDULE OF
 FINAL BUDGET AND BUDGETED EXPENDITURES
 Fiscal Year Ended June 30, 1999
 (Continued)

	Final Budget	Budgeted Expenditures	Under (Over) Budget
<u>JAIL FUND</u> (Continued)			
<u>Protection to Persons and Property</u> (Continued)			
Office of Jailer: (Continued)			
Personnel Services- (Continued)			
Salaries- (Continued)			
Jail Personnel	\$ 619	\$ 619	\$
Part-Time Personnel	3,875	3,875	
Association Dues	50	50	
Jailer Training	370	370	
Operations-			
Routine Medical	3,138	3,075	63
Staff Training	346		346
Staff Travel	858	858	
Telephone	140	88	52
Transporting Prisoners to			
Other Counties	3,000	1,490	1,510
Transporting Juveniles	5,400	5,400	
Vehicle Maintenance	400	145	255
Housing Prisoners - Other Counties	126,838	125,857	981
Miscellaneous Operating Expense	408	408	
Equipment-			
Communications Equipment	244	244	
<u>Debt Service</u>			
Borrowed Money:			
Interest		4,064	(4,064)
<u>Capital Projects</u>			
Buildings and Construction:	2,421,611	230,237	2,191,374
<u>Administration</u>			
General Services:			
Employee Life Insurance	186	178	8
Building Insurance	344		344
Liability Insurance	43		43

HICKMAN COUNTY
 COMPARATIVE SCHEDULE OF
 FINAL BUDGET AND BUDGETED EXPENDITURES
 Fiscal Year Ended June 30, 1999
 (Continued)

	Final Budget	Budgeted Expenditures	Under (Over) Budget
<u>JAIL FUND</u> (Continued)			
<u>Administration</u> (Continued)			
Contingent Appropriations:			
Reserve for Budget Transfers	\$ 4,151	\$	\$ 4,151
Fringe Benefits:			
County Contributions-			
Retirement	2,144	2,144	
Social Security	1,524	1,524	
Health Insurance	6,398	3,743	2,655
Worker's Compensation	264		264
Budget Amendment Not Prepared	(56,400)		(56,400)
Total Operating Budget	\$ 2,548,385	\$ 406,803	\$ 2,141,582
Other Financing Uses:			
Borrowed Money-			
Principal	150,000	150,000	
Total Jail Fund	\$ 2,698,385	\$ 556,803	\$ 2,141,582
LOCAL GOVERNMENT ECONOMIC <u>ASSISTANCE FUND</u>			
<u>General Government</u>			
Office of Coroner:			
Salaries-			
Coroner Salary	\$ 3,600	\$ 3,600	\$
Deputy Coroner	1,200	1,200	
Transporting	900	170	730
Emergency Pager	336	266	70
Economic Development:			
Contribution	600	600	
<u>Protection to Persons and Property</u>			
County Fire Department:			
Contribution	200		200

HICKMAN COUNTY
 COMPARATIVE SCHEDULE OF
 FINAL BUDGET AND BUDGETED EXPENDITURES
 Fiscal Year Ended June 30, 1999
 (Continued)

	Final Budget	Budgeted Expenditures	Under (Over) Budget
LOCAL GOVERNMENT ECONOMIC ASSISTANCE FUND (Continued)			
<u>Protection to Persons and Property</u> (Continued)			
Rescue Squad:			
Insurance	\$ 2,600	\$ 1,576	\$ 1,024
Office of the Public Defender:			
Program Support	696	696	
<u>Social Services</u>			
General Charity and Welfare:			
Contribution	1,500	1,500	
Senior Citizens Program:			
Contribution	1,200	1,200	
<u>Recreation and Culture</u>			
Parks:			
Contribution	300		300
Public Library			
Contribution	500	500	
<u>Administration</u>			
Fringe Benefits:			
County Contributions-			
Retirement	376	358	18
Social Security	351	351	
Total Local Government Economic Assistance Fund	<u>\$ 14,359</u>	<u>\$ 12,017</u>	<u>\$ 2,342</u>

HICKMAN COUNTY
 COMPARATIVE SCHEDULE OF
 FINAL BUDGET AND BUDGETED EXPENDITURES
 Fiscal Year Ended June 30, 1999
 (Continued)

	Final Budget	Budgeted Expenditures	Under (Over) Budget
DISASTER AND EMERGENCY SERVICES FUND			
<u>Protection to Persons and Property</u>			
Disaster and Emergency Services:			
Salaries-			
Director	\$ 7,708	\$ 550	\$ 7,158
Deputy Director	3,250	3,250	
Machinery and Equipment	600		600
Office Supplies	500	77	423
Telephone	1,103	1,103	
Training	597	22	575
<u>Administration</u>			
Contingent Appropriations:			
Reserve for Transfer	37,035		37,035
Fringe Benefits:			
County Contributions-			
Social Security	915	291	624
Worker's Compensation	42		42
Total Disaster and Emergency Services Fund	<u>\$ 51,750</u>	<u>\$ 5,293</u>	<u>\$ 46,457</u>

AMBULANCE BUILDING GRANT FUND

Protection to Persons and Property

Ambulance Service:			
Building and Construction	<u>\$ 283,675</u>	<u>\$ 31,122</u>	<u>\$ 252,553</u>

HICKMAN COUNTY
 COMPARATIVE SCHEDULE OF
 FINAL BUDGET AND BUDGETED EXPENDITURES
 Fiscal Year Ended June 30, 1999
 (Continued)

	Final Budget	Budgeted Expenditures	Under (Over) Budget
<u>ATHLETIC COMPLEX FUND</u>			
Other Recreation Programs:			
Recreation Supplies and Equipment	\$ 55,000	\$ 10,033	\$ 44,967
Total Operating Budget	\$ 4,712,217	\$ 1,631,394	\$ 3,080,823
Other Financing Uses:			
Borrowed Money- Principal	155,100	155,100	
TOTAL BUDGET ALL FUNDS	<u>\$ 4,867,317</u>	<u>\$ 1,786,494</u>	<u>\$ 3,080,823</u>

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SCHEDULE OF RECREATION CENTER FUND EXPENDITURES

HICKMAN COUNTY
SCHEDULE OF RECREATION CENTER FUND EXPENDITURES

Fiscal Year Ended June 30, 1999

<u>Expenditure Items</u>	<u>Amounts</u>
Custodian Salary	\$ 1,725
Supplies	322
Lawn Maintenance	288
Utilities	<u>2,224</u>
Total	<u><u>\$ 4,559</u></u>

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REPORT ON COMPLIANCE AND ON INTERNAL CONTROL OVER
FINANCIAL REPORTING BASED ON AN AUDIT OF FINANCIAL STATEMENTS
PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS



Edward B. Hatchett, Jr.
Auditor of Public Accounts

Honorable Gregory D. Pruitt, Hickman County Judge/Executive
Members of the Hickman County Fiscal Court

Report On Compliance And On Internal Control
Over Financial Reporting Based On An Audit Of Financial
Statements Performed In Accordance With Government Auditing Standards

We have audited the financial statements of Hickman County, Kentucky, as of and for the year ended June 30, 1999, and have issued our report thereon dated April 14, 2000. We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States.

Compliance

As part of obtaining reasonable assurance about whether Hickman County's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under Government Auditing Standards.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered Hickman County's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider to be a material weakness.

Honorable Gregory D. Pruitt, Hickman County Judge/Executive
Members of the Hickman County Fiscal Court
Report On Compliance And On Internal Control Over Financial
Reporting Based On An Audit Of Financial Statements Performed
In Accordance With Government Auditing Standards

This report is intended solely for the information and use of management and is not intended to be and should not be used by anyone other than the specified party. However, this report, upon release by the Auditor of Public Accounts, is a matter of public record and its distribution is not limited.

Respectfully submitted,

A handwritten signature in black ink, appearing to read "Ed Hatchett", with a long horizontal flourish extending to the right.

Edward B. Hatchett, Jr.
Auditor of Public Accounts

Audit fieldwork completed -
April 14, 2000

CERTIFICATION OF COMPLIANCE –
LOCAL GOVERNMENT ECONOMIC ASSISTANCE PROGRAM

HICKMAN COUNTY FISCAL COURT

Fiscal Year Ended June 30, 1999

CERTIFICATION OF COMPLIANCE
LOCAL GOVERNMENT ECONOMIC ASSISTANCE PROGRAM
HICKMAN COUNTY FISCAL COURT

The Hickman County Fiscal Court hereby certifies that assistance received from the Local Government Economic Assistance Program was expended for the purpose intended as dictated by the applicable Kentucky Revised Statutes.


Name

County Judge/Executive


Name

County Treasurer